

Unified School District No. 107

Mankato, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2015

MAPES & MILLER  
Certified Public Accountants  
Phillipsburg, Kansas 67661

Unified School District No. 107  
Mankato, Kansas  
June 30, 2015

Nadine Smith - Superintendent

Lynette Bartley - Clerk

Rick Diamond - Treasurer

BOARD MEMBERS

Lori Yelken -President

Brenden Wirth - Vice President

Steve Spiegel

Ervin Underwood

Janelle Greene

Todd Mauerhan

Lori Slate

UNIFIED SCHOOL DISTRICT NO. 107  
MANKATO, KANSAS

For the Year Ended June 30, 2015

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Education  
Unified School District No. 107  
Mankato, Kansas 66956

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 107, Mankato, Kansas, a Municipality, as of and for the year ended June 30, 2015, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 107, Mankato, Kansas to meet the requirements of the State of Kansas on the basis of the

financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 107 Mankato, Kansas as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 107 Mankato, Kansas, as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures – agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and schedule of receipts and disbursements – student activity funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,  
***Mapes & Miller LLP***  
Certified Public Accountants

December 14, 2015  
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
For The Year Ended June 30, 2015

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ -	\$ -	\$ 2,610,233	\$ 2,610,233	\$ -	\$ 109,695	\$ 109,695
Supplemental General Fund	-	-	727,503	700,000	27,503	6,476	33,979
Special Purpose Funds							
At Risk Fund (4 Yr. Old)	161,470	-	-	82,504	78,966	-	78,966
At Risk Fund (K-12)	187,052	-	180,000	172,797	194,255	11,081	205,336
Capital Outlay Fund	1,872,542	-	341,391	128,120	2,085,813	-	2,085,813
Driver Training Fund	17,277	-	3,087	5,428	14,936	-	14,936
Food Service Fund	51,593	-	179,996	196,190	35,399	-	35,399
Professional Development Fund	4,474	-	-	2,789	1,685	604	2,289
Summer School Fund	15,000	-	5,000	7,421	12,579	-	12,579
Special Education Fund	923,184	-	553,294	643,747	832,731	-	832,731
Vocational Education Fund	166,991	-	209,187	173,289	202,889	17,322	220,211
KPERS Special Retirement Contribution Fund	-	-	209,293	209,293	-	-	-
Contingency Reserve Fund	368,237	-	-	-	368,237	-	368,237
Textbook & Student Material Revolving Fund	146,894	-	-	27,511	119,383	-	119,383
District Activity Funds	20,327	-	60,506	63,056	17,777	-	17,777
Federal Funds	5,936	-	97,161	101,551	1,546	8,262	9,808
Bond & Interest Fund							
Bond & Interest Fund	49,197	-	27,463	56,073	20,587	-	20,587
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,990,174</u>	<u>\$ -</u>	<u>\$ 5,204,114</u>	<u>\$ 5,180,002</u>	<u>\$ 4,014,286</u>	<u>\$ 153,440</u>	<u>\$ 4,167,726</u>

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Statement 1  
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
For The Year Ended June 30, 2015

COMPOSITION OF CASH

Cash on Hand	\$ 30
Central National Bank	
Checking	347
State Exchange Bank	
NOW Account	4,053,272
Checking Account	1,300
In-Substance Receipt in Transit	<u>163,205</u>
 Total Cash	 4,218,154
 Agency Funds per Schedule 3	 <u>(50,428)</u>
 Total Reporting Entity (Excluding Agency Funds)	 <u><u>\$ 4,167,726</u></u>

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

NOTES TO THE FINANCIAL STATEMENT  
June 30, 2015

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. FINANCIAL REPORTING ENTITY**

Unified School District No. 107, Mankato, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 107, a Municipality.

**B. REGULATORY BASIS FUND TYPES**

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2015.

**General Fund**—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund**--used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund**-- used to account for the accumulation of resources, including tax levies, transfers from other funds, and payment of general long-term debt.

**Agency Fund**--used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

**C. REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA**

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.



The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

#### **D. BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Projects Funds, Trust Funds, and the following Special Purpose Funds:

Contingency Reserve Fund  
Textbook & Student Material Revolving Fund  
District Activity Funds  
Character Education Grant Fund  
Federal Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## 2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

### Compliance With Kansas Statutes

- A. The District is not aware of any other non-compliance with Kansas statutes.

## 3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

**Concentration of Credit Risk.** State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

**Custodial Credit Risk – Deposits.** Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured on June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$4,218,124 and the bank balance was \$4,165,405. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$250,847 was covered by federal depository insurance, and the remaining \$3,914,558 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**Custodial Credit Risk – Investments.** For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

#### 4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Outlay Fund	K.S.A. 72-6428	\$ 287,839
General Fund	Food Service Fund	K.S.A. 72-6428	4,221
General Fund	Special Education Fund	K.S.A. 72-6428	391,830
General Fund	Vocational Education Fund	K.S.A. 72-6428	505
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-6433	180,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	6,122
Supplemental General Fund	Summer School Fund	K.S.A. 72-6433	5,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	122,000
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	200,000

#### 5. DEFINED BENEFIT PENSION PLAN

**Plan Description** - Unified School District No. 107 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

**Funding Policy** - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2015 KPERS has three benefit structures and funding depends on whether the employee is a Tier 1, Tier 2 or Tier 3 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009 and before January 1, 2015. Tier 3 members were first employed in a covered position on or after January 1, 2015 and participate in a cash balance plan as provided under K.S.A. 74-49,301, et. seq. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members prior to January 1, 2015 and 6% of covered salary thereafter. Tier 2 and Tier 3 member contribution rates are set at 6% of covered salary. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

**Net Pension Liability** – The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$2,770,981 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

#### 6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

##### (a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the

District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

## **(b) Compensated Absences**

### **Vacation and Sick Leave**

The District has formal sick leave, vacation, bereavement leave and personal leave policies. Certified and classified employees receive ten days of sick leave each year and can accumulate a maximum of seventy-five sick leave days. Sick leave is not paid upon termination of employment. Classified employees receive five bereavement days each year. Any classified staff that is not on a twelve month contract also receives three personal days each year. Any classified employee that is on a twelve month contract can earn vacation leave based on their hours worked. Classified employees with less than one year of service can earn up to twelve days of vacation leave and may accumulate a maximum of forty hours; employees with one to seven years of service can earn up to twelve days of vacation leave and may accumulate a maximum of eighty hours; and after seven years of service, a classified employee may earn up to fifteen days of vacation leave and may accumulate up to 120 hours of accrued pay.

## **7. RISK MANAGEMENT**

The Unified School District No. 107 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks.

During the year ended June 30, 2015, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

## **8. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$163,205 subsequent to June 30, 2015 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

## **9. SUBSEQUENT EVENTS**

The District has evaluated events subsequent to year end through the date of this report, and does not believe any events have occurred which effect the financial statement as presented.

## 10. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year 7/1/2014	Additions	Reductions/ Payments	Balance Ending of Year 6/30/2015	Interest Paid
General Obligation Bonds									
Series 2003	3.90%	12/01/03	\$ 400,000	9/1/2014	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ 1,073
Capital Leases:									
Computer Equipment	5.89%	04/16/13	50,233	04/16/15	16,726	-	16,726	-	985
Computers	0.00%	04/18/13	7,072	04/15/15	2,358	-	2,358	-	-
Total Capital Leases					19,084	-	19,084	-	985
Total Contractual Indebtedness					\$ 74,084	\$ -	\$ 74,084	\$ -	\$ 2,058

UNIFIED SCHOOL DISTRICT NO. 107,  
MANKATO, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2015

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended June 30, 2015

FUNDS	Certified Budget	Adjustment to Comply with Legal Max Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	\$ 2,587,003	\$ (7,704)	\$ 30,934	\$ 2,610,233	\$ 2,610,233	\$ -
Supplemental General Fund	700,000	-	-	700,000	700,000	-
Special Revenue Funds						
At Risk Fund (4 Yr. Old)	168,610	-	-	168,610	82,504	(86,106)
At Risk Fund (K-12)	392,051	-	-	392,051	172,797	(219,254)
Capital Outlay Fund	2,049,843	-	-	2,049,843	128,120	(1,921,723)
Driver Training Fund	18,297	-	-	18,297	5,428	(12,869)
Food Service Fund	217,853	-	-	217,853	196,190	(21,663)
Professional Development Fund	4,389	-	-	4,389	2,789	(1,600)
Summer School Fund	25,000	-	-	25,000	7,421	(17,579)
Special Education Fund	1,315,662	-	-	1,315,662	643,747	(671,915)
Vocational Education Fund	277,005	-	-	277,005	173,289	(103,716)
KPERs Special Retirement Contribution Fund	246,220	-	-	246,220	209,293	(36,927)
Debt Service Fund						
Bond & Interest Fund	56,173	-	-	56,173	56,073	(100)

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-1  
Page 1 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	\$ 30,934	\$ -	\$ 30,934
State Aid	2,174,213	2,173,795	418
Special Education Aid	391,830	413,208	(21,378)
Federal Impact Aid	13,256	-	13,256
	<u>2,610,233</u>	<u>\$ 2,587,003</u>	<u>\$ 23,230</u>
Total Receipts			
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	697,771	\$ 675,000	\$ 22,771
Noncertified	24,457	27,500	(3,043)
Employee Benefits			
Insurance	128,114	135,000	(6,886)
Social Security & Medicare	52,531	50,000	2,531
Other	5,077	2,500	2,577
Other Purchased Services			
Tuition			
Tuition/Other LEA's Outside the State	38,000	40,000	(2,000)
Supplies			
General	22,973	45,000	(22,027)
Technology	1,148	-	1,148
Property	383	-	383
	<u>970,454</u>	<u>975,000</u>	<u>(4,546)</u>
Total Instruction			
STUDENT SUPPORT SERVICES			
Salaries			
Certified	70,506	75,000	(4,494)
Noncertified	34,192	-	34,192
Employee Benefits			
Insurance	15,119	10,000	5,119
Social Security & Medicare	7,337	5,500	1,837
Other	347	-	347
Supplies	2,574	5,000	(2,426)
Property	145	-	145
	<u>130,220</u>	<u>95,500</u>	<u>34,720</u>
Total Student Support Services			



UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-1  
Page 2 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Noncertified	\$ 14,987	\$ 14,500	\$ 487
Employee Benefits			
Insurance	5,040	-	5,040
Social Security & Medicare	1,111	1,000	111
Other	49	-	49
Purchased Professional & Technical Services	-	500	(500)
Supplies			
Books & Periodicals	850	1,800	(950)
Technology	998	-	998
Total Instructional Support Staff	<u>23,035</u>	<u>17,800</u>	<u>5,235</u>
GENERAL ADMINISTRATION			
Salaries			
Certified	48,000	47,500	500
Noncertified	24,112	45,000	(20,888)
Employee Benefits			
Insurance	5,173	10,000	(4,827)
Social Security & Medicare	5,179	6,500	(1,321)
Other	203	-	203
Other Purchased Services			
Insurance	39,839	70,000	(30,161)
Communications	1,531	3,000	(1,469)
Other	8,606	8,000	606
Supplies	1,883	2,500	(617)
Property	-	-	-
Other	9,903	12,000	(2,097)
Total General Administration	<u>144,429</u>	<u>204,500</u>	<u>(60,071)</u>
SCHOOL ADMINISTRATION			
Salaries			
Certified	108,000	105,000	3,000
Noncertified	48,116	45,000	3,116
Employee Benefits			
Insurance	17,838	21,000	(3,162)
Social Security & Medicare	11,816	12,000	(184)
Other	475	-	475
Other Purchased Services			
Communications	3,061	5,000	(1,939)
Supplies	2,871	5,000	(2,129)
Total School Administration	<u>192,177</u>	<u>193,000</u>	<u>(823)</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
CENTRAL SERVICES			
Salaries			
Noncertified	\$ 20,500	\$ 5,000	\$ 15,500
Employee Benefits			
Insurance	2,586	1,000	1,586
Social Security & Medicare	1,530	500	1,030
Other	60	-	60
Total Central Services	<u>24,676</u>	<u>6,500</u>	<u>18,176</u>
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	86,996	114,000	(27,004)
Employee Benefits			
Insurance	15,518	10,500	5,018
Social Security & Medicare	7,003	8,000	(997)
Other	237	-	237
Purchased Property Services			
Water/Sewer	12,615	12,000	615
Repairs & Maintenance	53,792	80,000	(26,208)
Supplies			
General	481	2,500	(2,019)
Energy			
Heating	23,233	35,000	(11,767)
Electricity	56,061	65,000	(8,939)
Total Operations & Maintenance	<u>255,936</u>	<u>327,000</u>	<u>(71,064)</u>
OPERATIONS & MAINTENANCE (TRANSPORTATION)			
Salaries			
Noncertified	-	51,000	(51,000)
Employee Benefits			
Insurance	-	-	-
Social Security & Medicare	-	3,000	(3,000)
Other	-	-	-
Total Operations & Maintenance (Transportation)	<u>-</u>	<u>54,000</u>	<u>(54,000)</u>
SUPERVISION			
Salaries			
Noncertified	18,500	20,000	(1,500)
Employee Benefits			
Insurance	8,532	30,000	(21,468)
Social Security & Medicare	1,854	3,000	(1,146)
Other	71	-	71
Total Supervision	<u>28,957</u>	<u>53,000</u>	<u>(24,043)</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
VEHICLE OPERATING SERVICE			
Salaries			
Noncertified	\$ 44,682	\$ -	\$ 44,682
Employee Benefits			
Insurance	11,759	-	11,759
Social Security	2,749	-	2,749
Other	119	-	119
Motor Fuel	38,544	75,000	(36,456)
	<u>97,853</u>	<u>75,000</u>	<u>22,853</u>
Total Vehicle Operating Service			
VEHICLE & MAINTENANCE SERVICES			
Salaries			
Noncertified	34,219	-	34,219
Employee Benefits			
Insurance	5,173	-	5,173
Social Security	1,401	-	1,401
Other	88	-	88
Purchased Professional & Technical Services	700	-	700
Other Purchased Services	2,235	12,000	(9,765)
Supplies	13,973	31,000	(17,027)
Other	312	1,000	(688)
	<u>58,101</u>	<u>44,000</u>	<u>14,101</u>
Total Vehicle & Maintenance Services			
OUTGOING TRANSFERS			
Capital Outlay Fund	287,839	128,495	159,344
Food Service Fund	4,221	-	4,221
Special Education Fund	391,830	413,208	(21,378)
Vocational Education Fund	505	-	505
	<u>684,395</u>	<u>541,703</u>	<u>142,692</u>
Total Outgoing Transfers			
Adjustment to Comply With Legal Max	-	(7,704)	7,704
Legal General Fund Budget	2,610,233	2,579,299	30,934
Adjustment for Qualifying Budget Credits			
Reimbursements	-	30,934	(30,934)
	<u>2,610,233</u>	<u>\$ 2,610,233</u>	<u>\$ -</u>
Total Expenditures			
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2014	-		
UNENCUMBERED CASH, June 30, 2015	<u>\$ -</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	\$ 18,527	\$ 17,785	\$ 742
Current Tax	619,751	565,030	54,721
Delinquent Tax	-	2,547	(2,547)
Motor Vehicle Tax	61,786	60,687	1,099
Recreational Vehicle Tax	1,030	1,107	(77)
Miscellaneous	2,777	2,000	777
State Aid	23,632	29,540	(5,908)
Total Receipts	727,503	\$ 678,696	\$ 48,807
EXPENDITURES			
Instruction			
Salaries			
Certified	29,000	\$ 50,000	\$ (21,000)
Noncertified	15,000	35,000	(20,000)
Employee Benefits			
Insurance	-	8,000	(8,000)
Social Security & Medicare	3,423	-	3,423
Other	228	-	228
Supplies			
General	20,893	30,000	(9,107)
Technology	597	-	597
Miscellaneous	10,299	7,000	3,299
Other	1,268	-	1,268
Student Support Services			
Purchased Professional & Technical Services	105,742	189,500	(83,758)
Property	-	1,000	(1,000)
General Administration			
Supplies	428	3,000	(2,572)
Property	-	1,500	(1,500)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
At Risk Fund (K-12)	\$ 180,000	\$ 205,000	\$ (25,000)
Food Service Fund	6,122	20,000	(13,878)
Summer School Fund	5,000	10,000	(5,000)
Special Education Fund	122,000	-	122,000
Vocational Education Fund	200,000	110,000	90,000
Textbook & Student Material Revolving Fund	-	30,000	(30,000)
Legal Supplemental General Fund Budget	700,000	\$ 700,000	\$ -
Receipts Over (Under) Expenditures	27,503		
UNENCUMBERED CASH, July 1, 2014	-		
UNENCUMBERED CASH, June 30, 2015	\$ 27,503		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

AT RISK FUND (4 YR. OLD)

	Actual	Budget	Variance Over (Under)
	<u>\$</u>	<u>\$</u>	<u>\$</u>
RECEIPTS	-	-	-
EXPENDITURES			
Instruction			
Salaries			
Certified	39,440	\$ 46,960	\$ (7,520)
Noncertified	20,118	29,500	(9,382)
Employee Benefits			
Insurance	10,079	12,000	(1,921)
Social Security & Medicare	4,540	5,000	(460)
Other	212	150	62
Supplies			
General	552	20,000	(19,448)
Technology	2,435	25,000	(22,565)
Property	-	30,000	(30,000)
Student Support Services			
Salaries			
Certified	450	-	450
Student Transportation Services			
Salaries			
Noncertified	4,475	-	4,475
Employee Benefits			
Social Security & Medicare	195	-	195
Other	8	-	8
Total Expenditures	<u>82,504</u>	<u>\$ 168,610</u>	<u>\$ (86,106)</u>
Receipts Over (Under) Expenditures	(82,504)		
UNENCUMBERED CASH, July 1, 2014	<u>161,470</u>		
UNENCUMBERED CASH, June 30, 2015	<u>\$ 78,966</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

AT RISK FUND (K-12)

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Supplemental General Fund	\$ 180,000	\$ 205,000	\$ (25,000)
EXPENDITURES			
Instruction			
Salaries			
Certified	108,070	\$ 210,500	\$ (102,430)
Noncertified	44,251	149,500	(105,249)
Employee Benefits			
Insurance	10,079	13,000	(2,921)
Social Security & Medicare	9,905	7,051	2,854
Other	467	-	467
Supplies			
General	25	12,000	(11,975)
Total Expenditures	172,797	\$ 392,051	\$ (219,254)
Receipts Over (Under) Expenditures	7,203		
UNENCUMBERED CASH, July 1, 2014	187,052		
UNENCUMBERED CASH, June 30, 2015	\$ 194,255		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest on Idle Funds	\$ 24,418	\$ 17,500	\$ 6,918
Federal Impact Aid	5,681	-	5,681
Other Revenue from Local Sources	23,453	90,000	(66,547)
Incoming Transfer			
General Fund	287,839	128,495	159,344
Total Receipts	<u>341,391</u>	<u>\$ 235,995</u>	<u>\$ 105,396</u>
EXPENDITURES			
Instruction			
Supplies-Performance Uniforms	-	\$ 100,000	\$ (100,000)
Supplies-Technology	-	100,000	(100,000)
Property	-	202,000	(202,000)
Student Support Services			
Supplies-Technology	-	50,000	(50,000)
Property	-	153,000	(153,000)
Instructional Support Staff			
Supplies-Technology	-	50,000	(50,000)
Property	-	150,000	(150,000)
General Administration			
Supplies-Technology	-	50,000	(50,000)
Property	-	98,343	(98,343)
Operations & Maintenance			
Repairs & Maintenance	-	200,500	(200,500)
Repair of Buildings	-	500,000	(500,000)
Transportation			
Property	75,070	396,000	(320,930)
Site Improvement	52,626	-	52,626
Other	424	-	424
Total Expenditures	<u>128,120</u>	<u>\$ 2,049,843</u>	<u>\$ (1,921,723)</u>
Receipts Over (Under) Expenditures	213,271		
UNENCUMBERED CASH, July 1, 2014	<u>1,872,542</u>		
UNENCUMBERED CASH, June 30, 2015	<u>\$ 2,085,813</u>		



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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 1,320	\$ -	\$ 1,320
State Safety Aid	<u>1,767</u>	<u>1,020</u>	<u>747</u>
Total Receipts	<u>\$ 3,087</u>	<u>\$ 1,020</u>	<u>\$ 2,067</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	4,566	\$ 6,100	\$ (1,534)
Employee Benefits			
Social Security & Medicare	349	500	(151)
Other	25	50	(25)
Supplies			
General	62	3,647	(3,585)
Vehicle Operations & Maintenance Services			
Motor Fuel - Not School Bus	426	5,000	(4,574)
Property	<u>-</u>	<u>3,000</u>	<u>(3,000)</u>
Total Expenditures	<u>5,428</u>	<u>\$ 18,297</u>	<u>\$ (12,869)</u>
Receipts Over (Under) Expenditures	(2,341)		
UNENCUMBERED CASH, July 1, 2014	<u>17,277</u>		
UNENCUMBERED CASH, June 30, 2015	<u>\$ 14,936</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Student Lunch	\$ 34,714	\$ 49,777	\$ (15,063)
Student Breakfast	8,326	6,808	1,518
Student Special Milk	9,175	-	9,175
Nonreimbursable Meals	1,515	1,399	116
Reimbursements	663	-	663
State Aid	1,752	1,604	148
Federal Aid	113,508	87,242	26,266
Incoming Transfers			
General Fund	4,221	-	4,221
Supplemental General Fund	6,122	20,000	(13,878)
	<u>179,996</u>	<u>\$ 166,830</u>	<u>\$ 13,166</u>
Total Receipts			
EXPENDITURES			
Food Service Operation			
Salaries			
Noncertified	61,973	\$ 65,000	\$ (3,027)
Employee Benefits			
Insurance	20,158	23,000	(2,842)
Social Security & Medicare	4,855	5,000	(145)
Other	216	500	(284)
Purchased Property Services	575	-	575
Other Purchased Services	1,776	2,000	(224)
Supplies			
Food & Milk	103,238	120,000	(16,762)
Miscellaneous	2,123	2,000	123
Property	446	-	446
Other	830	353	477
	<u>196,190</u>	<u>\$ 217,853</u>	<u>\$ (21,663)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(16,194)		
UNENCUMBERED CASH, July 1, 2014	<u>51,593</u>		
UNENCUMBERED CASH, June 30, 2015	<u>\$ 35,399</u>		

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Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES			
Instructional Support Staff			
Purchased Professional & Technical Services	928	\$ 900	\$ 28
Other Purchased Services	1,861	3,000	(1,139)
Supplies			
Miscellaneous	<u>-</u>	<u>489</u>	<u>(489)</u>
Total Expenditures	<u>2,789</u>	<u>\$ 4,389</u>	<u>\$ (1,600)</u>
Receipts Over (Under) Expenditures	(2,789)		
UNENCUMBERED CASH, July 1, 2014	<u>4,474</u>		
UNENCUMBERED CASH, June 30, 2015	<u>\$ 1,685</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

SUMMER SCHOOL FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Incoming Transfer			
Supplemental General Fund	\$ 5,000	\$ 10,000	\$ (5,000)
EXPENDITURES			
Instruction			
Salaries			
Certified	6,667	\$ 19,000	\$ (12,333)
Employee Benefits			-
Social Security & Medicare	462	2,500	(2,038)
Other	30	500	(470)
Supplies			-
General	262	3,000	(2,738)
Total Expenditures	7,421	\$ 25,000	\$ (17,579)
Receipts Over (Under) Expenditures	(2,421)		
UNENCUMBERED CASH, July 1, 2014	15,000		
UNENCUMBERED CASH, June 30, 2015	\$ 12,579		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Medicaid	\$ 39,464	\$ -	\$ 39,464
Incoming Transfers			
General Fund	391,830	413,208	(21,378)
Supplemental General Fund	122,000	-	122,000
Total Receipts	<u>553,294</u>	<u>\$ 413,208</u>	<u>\$ 140,086</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	-	\$ 10,000	\$ (10,000)
Noncertified	-	2,500	(2,500)
Employee Benefits			
Insurance	-	2,500	(2,500)
Social Security & Medicare	-	500	(500)
Purchased Professional & Technical Services	-	300,708	(300,708)
Payment to Special Education Coop	597,208	603,574	(6,366)
Supplies			
General	289	90,000	(89,711)
Technology	-	100,000	(100,000)
Miscellaneous	-	137,000	(137,000)
Vehicle Operating Services			
Other Purchased Services			
Mileage in Lieu of Trans	866	-	866
Supervision			
Salaries			
Noncertified	20,238	42,000	(21,762)
Employee Benefits			
Insurance	10,079	10,000	79
Social Security & Medicare	1,695	1,000	695
Other	72	-	72
Supplies	-	6,380	(6,380)
Vehicle Operating Services			
Supplies			
Motor Fuel	10,883	9,500	1,383
Miscellaneous	157	-	157
Other	292	-	292
Vehicle & Maintenance Services			
Other Purchased Services	1,270	-	1,270
Other Support Services			
Other	698	-	698
Total Expenditures	<u>643,747</u>	<u>\$ 1,315,662</u>	<u>\$ (671,915)</u>
Receipts Over (Under) Expenditures	(90,453)		
UNENCUMBERED CASH, July 1, 2014	<u>923,184</u>		
UNENCUMBERED CASH, June 30, 2015	<u>\$ 832,731</u>		

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Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

VOCATIONAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Federal Aid	\$ 1,000	\$ -	\$ 1,000
Other Revenue from Local Sources	7,682	-	7,682
Incoming Transfers			
General Fund	505	-	505
Supplemental General Fund	200,000	110,000	90,000
	<u>209,187</u>	<u>\$ 110,000</u>	<u>\$ 99,187</u>
Total Receipts			
EXPENDITURES			
Instruction			
Salaries			
Certified	127,444	\$ 231,000	\$ (103,556)
Employee Benefits			
Insurance	15,118	16,000	(882)
Social Security & Medicare	9,683	10,000	(317)
Other	465	-	465
Supplies			
General	16,444	20,005	(3,561)
Technology	1,436	-	1,436
Miscellaneous	97	-	97
Property	2,174	-	2,174
Other	428	-	428
	<u>173,289</u>	<u>\$ 277,005</u>	<u>\$ (103,716)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	35,898		
UNENCUMBERED CASH, July 1, 2014	<u>166,991</u>		
UNENCUMBERED CASH, June 30, 2015	<u>\$ 202,889</u>		

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Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
KPERS	\$ 209,293	\$ 246,220	\$ (36,927)
EXPENDITURES			
Instruction			
Employee Benefits	127,669	\$ 150,194	\$ (22,525)
Student Support Services			
Employee Benefits	4,186	4,924	(738)
Instructional Support Staff			
Employee Benefits	6,279	7,387	(1,108)
General Administration			
Employee Benefits	14,650	17,235	(2,585)
School Administration			
Employee Benefits	23,022	27,084	(4,062)
Operations & Maintenance			
Employee Benefits	16,743	19,698	(2,955)
Student Transportation Services			
Employee Benefits	8,372	9,849	(1,477)
Food Service			
Employee Benefits	8,372	9,849	(1,477)
Total Expenditures	209,293	\$ 246,220	\$ (36,927)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2014	-		
UNENCUMBERED CASH, June 30, 2015	\$ -		

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Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2015

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2014	<u>368,237</u>
UNENCUMBERED CASH, June 30, 2015	<u><u>\$ 368,237</u></u>



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Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2015

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Instruction	
Textbooks	4,540
Workbooks	6,998
Other Materials & Supplies	<u>15,973</u>
Total Expenditures	<u>27,511</u>
Receipts Over (Under) Expenditures	(27,511)
UNENCUMBERED CASH, July 1, 2014	<u>146,894</u>
UNENCUMBERED CASH, June 30, 2015	<u><u>\$ 119,383</u></u>

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Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2015

DISTRICT ACTIVITY FUNDS

	<u>Actual</u>
RECEIPTS	<u>\$ 60,506</u>
EXPENDITURES	<u>63,056</u>
Receipts Over (Under) Expenditures	(2,550)
UNENCUMBERED CASH, July 1, 2014	<u>20,327</u>
UNENCUMBERED CASH, June 30, 2015	<u><u>\$ 17,777</u></u>

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Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

FEDERAL FUNDS

	Title I Fund	Title II A Fund	Total Federal Funds	Budget**	Variance Over (Under)
RECEIPTS					
Federal Aid	\$ 62,962	\$ 34,199	\$ 97,161	\$ 77,151	\$ 20,010
EXPENDITURES					
Instruction					
Salaries					
Certified	57,318	19,500	76,818	\$ 75,000	\$ 1,818
Employee Benefits					
Insurance	6,719	3,359	10,078	10,079	(1)
Social Security & Medicare	4,045	1,271	5,316	5,710	(394)
Other	177	80	257	-	257
Purchased Professional & Technical Services	-	-	-	3,000	(3,000)
Supplies					
General	438	858	1,296	2,000	(704)
Technology	-	-	-	2,396	(2,396)
Miscellaneous	-	-	-	5,000	(5,000)
Instructional Support Staff					
Purchased Professional & Technical Services	-	-	-	2,540	(2,540)
Other Purchased Services	-	7,786	7,786	-	7,786
Total Expenditures	68,697	32,854	101,551	\$ 105,725	\$ (4,174)
Receipts Over (Under) Expenditures	(5,735)	1,345	(4,390)		
UNENCUMBERED CASH, July 1, 2014	5,735	201	5,936		
UNENCUMBERED CASH, June 30, 2015	\$ -	\$ 1,546	\$ 1,546		

\*\*Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2015

BOND & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	\$ 1,416	\$ 1,411	\$ 5
Current Tax	125	-	125
Delinquent Tax	-	176	(176)
Motor Vehicle Tax	5,089	4,364	725
Recreational Vehicle Tax	86	79	7
State Aid	20,747	20,747	-
Total Receipts	<u>27,463</u>	<u>\$ 26,777</u>	<u>\$ 686</u>
EXPENDITURES			
Debt Service			
Principal	55,000	\$ 55,000	\$ -
Interest	1,073	1,073	
Commission & Postage	-	100	(100)
Total Expenditures	<u>56,073</u>	<u>\$ 56,173</u>	<u>\$ (100)</u>
Receipts Over (Under) Expenditures	(28,610)		
UNENCUMBERED CASH, July 1, 2014	<u>49,197</u>		
UNENCUMBERED CASH, June 30, 2015	<u>\$ 20,587</u>		

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For The Year Ended June 30, 2015

AGENCY FUNDS

<u>Fund</u>	<u>Beginning Balance 7/1/2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance 6/30/2015</u>
Student Activity Funds	<u>\$ 42,473</u>	<u>\$ 95,390</u>	<u>\$ 87,435</u>	<u>\$ 50,428</u>
Total	<u><u>\$ 42,473</u></u>	<u><u>\$ 95,390</u></u>	<u><u>\$ 87,435</u></u>	<u><u>\$ 50,428</u></u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
For The Year Ended June 30, 2015

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Balance
Junior/Senior High School							
Senior High Athletics	\$ 8,859	\$ -	\$ 38,803	\$ 37,390	\$ 10,272	\$ -	\$ 10,272
Junior/Senior High Concessions	6,848	-	13,676	18,086	2,438	-	2,438
Drama	1,318	-	2,110	1,129	2,299	-	2,299
Library	-	-	139	139	-	-	-
Total Junior/Senior High School	17,025	-	54,728	56,744	15,009	-	15,009
Grade School							
General Activities	3,302	-	5,778	6,312	2,768	-	2,768
Total District Activity Funds	\$ 20,327	\$ -	\$ 60,506	\$ 63,056	\$ 17,777	\$ -	\$ 17,777

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For The Year Ended June 30, 2015

STUDENT ACTIVITY FUNDS

Fund	Beginning Balance 7/1/2014	Receipts	Disbursements	Ending Balance 6/30/2015
<b>JUNIOR/SENIOR HIGH SCHOOL</b>				
Class of 2014	\$ 813	\$ -	\$ 813	\$ -
Class of 2015	2,745	345	1,873	1,217
Class of 2016	1,695	9,342	8,231	2,806
Class of 2017	2,821	3,363	1,592	4,592
Class of 2018	1,499	3,172	2,013	2,658
Class of 2019	645	1,419	926	1,138
Class of 2020	-	864	457	407
FFA	7,153	15,167	14,669	7,651
Student Council	1,545	6,638	5,374	2,809
National Honor Society	899	345	292	952
Family Career Community Leaders	272	5,422	5,132	562
Annual	5,610	8,786	9,732	4,664
Cheerleaders	1,383	4,481	3,249	2,615
Horticulture	971	-	82	889
Scholar's Bowl	679	228	220	687
Future Business Leaders of America	2,557	15,995	16,264	2,288
Broadcasting	1,542	1,125	286	2,381
Instrumental Music	3,626	8,758	8,112	4,272
Middle School Student Council	3,393	2,277	1,258	4,412
Junior High Cheerleaders	1,404	-	-	1,404
Middle School Scholars Bowl	502	2,085	1,360	1,227
Dance Team	719	5,578	5,500	797
<b>Total Student Activity Funds</b>	<b>\$ 42,473</b>	<b>\$ 95,390</b>	<b>\$ 87,435</b>	<b>\$ 50,428</b>